

DECISION MEMORANDUM

TO: COMMISSIONER KJELLANDER
COMMISSIONER RAPER
COMMISSIONER ANDERSON
COMMISSION SECRETARY
COMMISSION STAFF
LEGAL

FROM: JOHN R. HAMMOND JR.
DEPUTY ATTORNEY GENERAL

DATE: DECEMBER 4, 2020.

SUBJECT: AVISTA CORPORATION'S APPLICATION FOR AN ACCOUNTING ORDER FOR APPROVAL TO CHANGE ITS ACCOUNTING FOR FEDERAL INCOME TAX EXPENSE FOR CERTAIN PLANT BASIS ADJUSTMENTS AND DEFERRAL OF ASSOCIATED CHANGE IN TAX EXPENSE; CASE NOS. AVU-E-20-12 and AVU-G-20-07

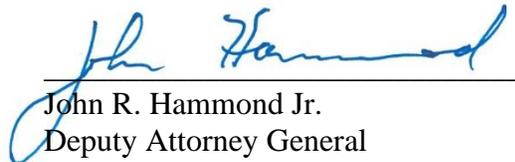
On October 30, 2020, Avista Corporation ("Company") applied to: (1) change its accounting for federal income tax expense from a normalization method to a flow-through method for certain plant basis adjustments, and (2) defer associated change in tax expense. *Application at 1.*

STAFF RECOMMENDATION

Staff recommends the Commission issue a Notice of Application and Notice of Modified Procedure that sets a 21-day comment deadline for interested persons and a 7-day reply deadline for the Company.

COMMISSION DECISION

Does the Commission wish to issue a Notice of Application and Notice of Modified Procedure that sets a 21-day comment deadline for interested persons and a 7-day reply deadline for the Company?



John R. Hammond Jr.
Deputy Attorney General